

CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1979 THROUGH DECEMBER 31, 1979  
(Adopted by the California State Board of Equalization, June 26, 1979)

INSTRUCTIONS

**REPORTING PROCEDURE** - Timber tax returns must be reported by the Timber Tax Account Number of the timber owner. The return shall include only timber having the same ownership as shown for the registration of the account.

The Timber Tax Harvest Report is completed first by the taxpayer in order to prepare the Timber Tax Return. The taxpayer must maintain records to report the timber for each timber harvest operation separately as defined below. Timber harvest records must include the harvest information by tax rate area within each county.

**TIMBER HARVEST OPERATION** -

- A. A harvest on private land for an entire Timber Harvesting Plan, Notice of Timber Operations or Emergency Notice, or a combination of these within the same geographical area, as submitted to the Department of Forestry.
- B. A harvest on public land for an entire timber sale contract between a public agency and a purchaser.

**HARVEST VALUE SCHEDULE** - The appropriate schedule provides the timber values to be used by the timber owner for preparing the Timber Tax Harvest Report and the Timber Tax Return. Nine timber value areas are designated within the State, and the taxpayer must use the appropriate harvest value schedule for timber harvested within the specified area. Timber value areas are shown on the map printed on the reverse side, and the boundaries of these areas follow county boundaries with exceptions in Shasta, Siskiyou, Tehama, and Trinity Counties.

**SPECIES** - Timber Species or products are reported by using the appropriate code as shown in the harvest value table. Jeffrey pine should be reported as ponderosa pine except where Jeffrey pine is shown in the table. Western white pine should be reported as sugar pine. Lodgepole pine should be reported as miscellaneous conifers. Miscellaneous conifers are evergreen species not listed in the harvest value table. In timber value areas 1 and 2, coastal whitewoods include grand fir, spruce, western hemlock, and western red cedar. In timber value area 1, residual old growth redwood timber is defined as the remaining old growth redwood trees harvested from an area whereon 70 percent or more of the volume in the original stand has been removed.

Unsound sapwood is for logs cut from older dead trees (standing or downed) if there is sufficient decayed or deeply surface-checked sapwood around the perimeter of the log to cause a loss of lumber within the scaling cylinder. This loss should be the equivalent of at least a one-inch diameter deduction. On Forest Service sales, unsound sapwood shall be such timber classified in this category by the Forest Service. Redwood and Port Orford cedar shall not be reported as unsound sapwood.

**CULL LOGS** - A cull log is any log that, when scaled, shows less than 1/3 of its gross volume as sound, usable lumber. Cull logs are to be reported in gross M board feet.

**OLD GROWTH OR YOUNG GROWTH** - The taxpayer must report the timber as either old growth or young growth, providing the quantity in each category. The taxpayer shall use the following guidelines to classify volumes for certain species as either old growth or young growth timber. The timber values are based upon this classification and the old growth timber is usually rated for size-quality. On Forest Service sales, timber shall be reported as classified by the Forest Service prior to the sale.

This system is designed for rating standing timber, not logs; therefore, the upper logs of old growth trees shall be placed in the old growth category.

The taxpayer must give full consideration to all of the characteristics of the timber. An individual characteristic, such as age, shall not be used in this classification. The appropriate category shall be selected if a majority of the characteristics appear under that category. This classification may be made by the registered professional forester based upon an inventory or a statistical sample of the timber. Log scalers may be used to rate the timber relying primarily upon the wood and bark characteristics.

<u>Characteristics</u>	<u>Old Growth Timber</u>	<u>Young Growth Timber</u>
Wood	Produces high quality lumber with fewer knots in lower logs.	Produces lower quality lumber and more knots in lower logs.
Age	Older mature trees generally over 150 years except in the redwood-Douglas fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.	Younger trees generally under 150 years except in the redwood-Douglas fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.
Crown	Branches may be downturned and the tops may be rounded or flat.	Branches are usually uptumed and the tops are usually pointed.
Bark	Dependent upon species, bark is typical of older mature trees as described in dendrology books.	Dependent upon species, bark is typical of younger trees as described in dendrology books.
Growth	Trees are generally growing increasingly slower as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows six annual rings or more per inch.	Trees are generally growing fast as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows less than six annual rings per inch.

STATE BOARD OF EQUALIZATION

**TIMBER VALUE AREAS**

Rule No. 1020

Adopted 11/4/76

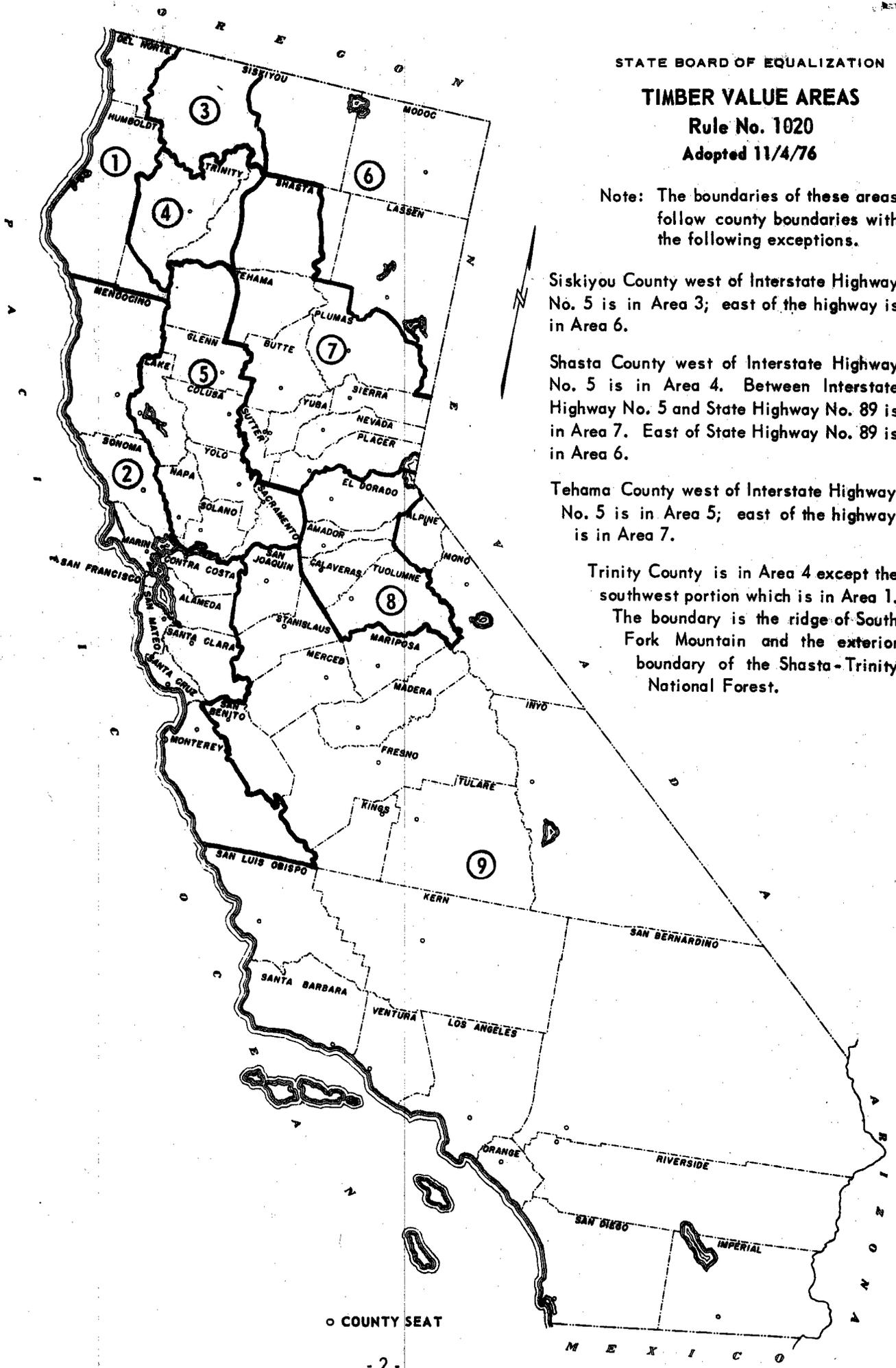
Note: The boundaries of these areas follow county boundaries with the following exceptions.

Siskiyou County west of Interstate Highway No. 5 is in Area 3; east of the highway is in Area 6.

Shasta County west of Interstate Highway No. 5 is in Area 4. Between Interstate Highway No. 5 and State Highway No. 89 is in Area 7. East of State Highway No. 89 is in Area 6.

Tehama County west of Interstate Highway No. 5 is in Area 5; east of the highway is in Area 7.

Trinity County is in Area 4 except the southwest portion which is in Area 1. The boundary is the ridge of South Fork Mountain and the exterior boundary of the Shasta-Trinity National Forest.



O COUNTY SEAT

## INSTRUCTIONS

**SALVAGE TIMBER** – Salvage logging occurs whenever the prompt removal of timber is essential to avoid its deterioration or to prevent the spread of insects or disease. Timber reported as salvage shall include dead, dying, damaged, or down trees within the salvage area and may include a minimal volume of live, healthy trees that must be removed incidental to the harvest. For old growth redwood, salvage logging includes the removal of dead or down trees previously left as unmerchantable in an earlier harvest.

Trees shall not be reported as salvage timber if they are removed as a part of a normal harvest.

**LOGGING SYSTEM** – The taxpayer must report the volume of timber harvested by logging system. Logging systems and logging code numbers are as follows: Tractor – 1, High-lead cable – 2, Short-span skyline – 3, Long-span skyline – 4, and Helicopter – 5. Skyline logging settings are defined by the span slope distance between landing and railhead – short-span has a maximum distance of 1500 feet and long-span is over 1500 feet.

**VOLUMES** – All volumes are net Scribner short-log scale (20 feet maximum scaling length) except where indicated otherwise in Table 1. For national forest timber, the Forest Service statements of account (billing statements) shall be the basis for tax payment.

**SPLIT PRODUCTS CONVERSION** – To convert split products to a board foot basis, multiply the thickness by the width and by the length (all in inches) and divide by 144. ( $T'' \times W'' \times L'' \div 144 = \text{Board Feet per Piece}$ )

**HARVEST ADJUSTMENTS** – The total volume of all species on the harvest operation is used by the taxpayer to determine whether the operation qualifies for the small total volume adjustment and/or the low average volume per acre adjustment. There is no time period involved in these calculations. Average volume per acre is determined by dividing the total volume on the harvest operation by the total acres of timberland actually harvested.

**TABLES** – The harvest value schedule for each timber value area has six separate tables to provide the taxpayer with taxable value of harvested timber. Timber values are shown as a dollar amount per thousand (M) board feet or other unit of measure. Species codes and units of measure are shown in the tables for preparation of the Timber Tax Harvest Report.

CALIFORNIA STATE BOARD OF EQUALIZATION

**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1979 THROUGH DECEMBER 31, 1979**  
 (Adopted by the California State Board of Equalization, June 26, 1979)

**TABLE 1, MISCELLANEOUS HARVEST VALUES** – This table is applicable to all timber value areas and shows the harvest values for special items such as Christmas trees, fuelwood, poles and split products. Cull logs are also listed in this table and the timber owner must report cull logs in gross M board feet. Except for split products and unsound sapwood, the items in this table are to be reported in column 14 on the Timber Tax Harvest Report.

**TABLE 2, SIZE-QUALITY RATING FOR OLD GROWTH** – This table provides two methods for the taxpayer to rate, by species, such timber where required. The first method rates the size of timber by the average volume per tree and the second method by the average volume per log. The taxpayer should select one rating method to report the entire timber harvest operation. Average volume per tree is based upon the total harvest operation, whereas average volume per log is based upon the reported quarterly volume within the harvest operation.

Average volume per log is calculated by dividing the net volume by the actual number of short-log scaling segments. (An estimate of the number of scaling segments may be made by dividing the total lineal feet by 16.)

**TABLE 3, OLD GROWTH HARVEST VALUES** – This table shows the harvest values for such timber by species, size-quality if required, and logging system. The taxpayer must make the adjustments for small total volume on the harvest operation and/or low average volume per acre on the harvest operation if the operation qualifies.

**TABLE 4, YOUNG GROWTH HARVEST VALUES** – This table shows the harvest values for such timber by species and logging system. The taxpayer must make the adjustments for small total volume on the harvest operation and/or low average volume per acre on the harvest operation if the operation qualifies.

**TABLE 5, SALVAGE OLD GROWTH HARVEST VALUES** – This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.

**TABLE 6, SALVAGE YOUNG GROWTH HARVEST VALUES** – This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.

**TABLE 1--MISCELLANEOUS HARVEST VALUES**

SPECIES OR PRODUCT	SPECIES CODE	UNIT	HARVEST VALUE PER UNIT
Christmas trees			
Natural miscellaneous species	XNM	Lineal feet	\$0.30
Natural red fir	XNR	Lineal feet	0.45
Natural white fir	XNW	Lineal feet	0.35
Plantation	XP	Lineal feet	0.50
Cull logs	CUL	Gross M board feet	0.00
Fuelwood, oak	FWO	Cords	5.00
Fuelwood, miscellaneous	FWM	Cords	2.00
Hardwood chipwood & sawlogs	HW	Tons of logs	1.00
Poles & piling, small (20' – 40')	PS	Lineal feet	0.15
Poles & piling, medium (41' – 60')	PM	Lineal feet	0.25
Poles & piling, large (60' – up)	PL	Lineal feet	0.40
Split products, redwood	TR	Net M board feet	60.00
Split products, miscellaneous	TM	Net M board feet	10.00
Unsound sapwood			
Unsound ponderosa pine	UPP	Net M board feet	3.00
Unsound sugar pine	USP	Net M board feet	3.00
Unsound fir	UF	Net M board feet	1.00
Unsound Douglas fir in areas 1, 3 & 4	UDF	Net M board feet	3.00
Unsound Douglas fir in other areas	UDF	Net M board feet	2.00
Unsound miscellaneous conifers	UCM	Net M board feet	1.00

No adjustment for this table.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1979 THROUGH DECEMBER 31, 1979  
 (Adopted by the California State Board of Equalization, June 26, 1979)

TIMBER VALUE AREA 1

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Redwood	Over 8000	8000 - 2500	Under 2500
Douglas fir	Over 3300	3300 - 1300	Under 1300

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Redwood	Over 1000	1000 - 360	Under 360
Douglas fir	Over 500	500 - 260	Under 260

TABLE 3--OLD GROWTH HARVEST VALUES  
 (Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	1	\$525	\$515	\$500	\$490	\$340
		2	490	480	465	455	340
		3	440	430	415	405	340
Redwood, residual	RRO	1	490	480	465	455	315
		2	455	445	430	420	315
		3	400	390	375	365	315
Douglas fir	DFO	1	250	240	225	215	95
		2	225	215	200	190	95
		3	190	180	165	155	95
Ponderosa pine	PPO	-	240	230	215	205	110
Sugar pine	SPO	-	265	255	240	230	160
Fir, inland	FO	-	105	95	80	70	50
Incense cedar	ICO	-	135	125	110	100	30
Whitewoods, coastal	WVO	-	100	90	75	65	5
Port Orford cedar	PCO	-	550	540	525	515	430
Conifers, miscellaneous	CMO	-	50	40	25	15	1

1. Deduct \$15 per M if the average volume on the harvest operation is under 10 M per acre or \$25 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 200 M.
3. \$1 per M is minimum harvest value after adjustment.

**TIMBER VALUE AREA 1**

**TABLE 4--YOUNG GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Redwood	RY	\$315	\$305	\$290	\$280	\$210
Douglas fir	DFY	170	160	145	135	45
Ponderosa pine	PPY	115	105	90	80	15
Sugar pine	SPY	115	105	90	80	15
Fir, inland	FY	105	95	80	70	5
Incense cedar	ICY	135	125	110	100	15
Whitewoods, coastal	WWY	100	90	75	65	1
Port Orford cedar	PCY	550	540	525	515	430
Conifers, miscellaneous	CMY	50	40	25	15	1

1. Deduct \$15 per M if the average volume on the harvest operation is under 10 M per acre or \$25 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80 M.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$125	\$115	\$100	\$ 90	\$ 30
Salvage sugar pine	ZSP	140	130	115	105	45
Salvage fir, inland	ZF	60	50	35	25	1
Salvage Douglas fir	ZDF	150	140	125	115	60
Salvage incense cedar	ZIC	75	65	50	40	1
Salvage Port Orford cedar	ZPC	300	290	275	265	205
Salvage miscellaneous conifers	ZCM	10	1	1	1	1
Salvage redwood	ZR	355	345	330	320	245
Salvage whitewoods, coastal	ZWW	55	45	30	20	1

1. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80 M.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 65	\$ 55	\$ 40	\$ 30	\$ 1
Salvage sugar pine	ASP	65	55	40	30	1
Salvage fir, inland	AF	60	50	35	25	1
Salvage Douglas fir	ADF	120	110	95	85	1
Salvage incense cedar	AIC	65	55	40	30	1
Salvage Port Orford cedar	APC	300	290	275	265	205
Salvage miscellaneous conifers	ACM	10	1	1	1	1
Salvage redwood	AR	240	230	215	205	180
Salvage whitewoods, coastal	AWW	55	45	30	20	1

1. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80 M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1979 THROUGH DECEMBER 31, 1979  
 (Adopted by the California State Board of Equalization, June 26, 1979)

TIMBER VALUE AREA 2  
 MENDOCINO COUNTY ONLY

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Redwood	Over 3000	3000 - 1900	Under 1900

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Redwood	Over 500	500 - 320	Under 320

TABLE 3--OLD GROWTH HARVEST VALUES  
 (Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	1	\$500	\$490	\$475	\$465	\$315
		2	455	445	430	420	315
		3	400	390	375	365	315
Douglas fir	DFO	-	170	160	145	135	75
Ponderosa pine	PPO	-	205	195	180	170	125
Sugar pine	SPO	-	240	230	215	205	145
Fir, inland	FO	-	100	90	75	65	55
Incense cedar	ICO	-	135	125	110	100	35
Whitewoods, coastal	WVO	-	85	75	60	50	1
Conifers, miscellaneous	CMO	-	35	25	10	1	1

1. Deduct \$15 per M if the average volume on the harvest operation is under 10 M per acre or \$25 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80 M.
3. \$1 per M is minimum harvest value after adjustment.

**TIMBER VALUE AREA 2  
MENDOCINO COUNTY ONLY**

**TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Redwood	RY	\$305	\$295	\$280	\$270	\$220
Douglas fir	DFY	130	120	105	95	40
Ponderosa pine	PPY	110	100	85	75	25
Sugar pine	SPY	110	100	85	75	35
Fir, inland	FY	100	90	75	65	15
Incense cedar	ICY	135	125	110	100	25
Whitewoods, coastal	WWY	85	75	60	50	1
Conifers, miscellaneous	CWY	35	25	10	1	1

1. Deduct \$15 per M if the average volume on the harvest operation is under 10 M per acre or \$25 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80 M.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$120	\$110	\$ 95	\$ 85	\$ 25
Salvage sugar pine	ZSP	130	120	105	95	35
Salvage fir, inland	ZF	60	50	35	25	1
Salvage Douglas fir	ZDF	95	85	70	60	5
Salvage incense cedar	ZIC	80	70	55	45	1
Salvage miscellaneous conifers	ZCM	10	1	1	1	1
Salvage redwood	ZR	340	330	315	305	220
Salvage whitewoods, coastal	ZWW	50	40	25	15	1

1. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80 M.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 65	\$ 55	\$ 40	\$ 30	\$ 1
Salvage sugar pine	ASP	65	55	40	30	1
Salvage fir, inland	AF	60	50	35	25	1
Salvage Douglas fir	ADF	85	75	60	50	1
Salvage incense cedar	AIC	65	55	40	30	1
Salvage miscellaneous conifers	ACM	10	1	1	1	1
Salvage redwood	AR	230	220	205	195	160
Salvage whitewoods, coastal	AWW	50	40	25	15	1

1. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80 M.
2. \$1 per M is minimum harvest value after adjustment.

**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1979 THROUGH DECEMBER 31, 1979**  
 (Adopted by the California State Board of Equalization, June 26, 1979)

**TIMBER VALUE AREA 2  
 SOUTHERN PORTION\***

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Timber is not rated for size in this area.

**TABLE 3--OLD GROWTH HARVEST VALUES**  
 (Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	-	\$300	\$290	\$275	\$265	\$225
Douglas-fir	DFO	-	125	115	100	90	35
Ponderosa pine	PPQ	-	155	145	130	120	60
Sugar pine	SPQ	-	170	160	145	135	80
Fir, inland	FO	-	75	65	50	40	1
Whitewoods, coastal	WWO	-	80	70	55	45	1
Conifers, miscellaneous	CMO	-	30	20	5	1	1

1. Deduct \$15 per M if the average volume on the harvest operation is under 10 M per acre or \$25 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80M.
3. \$1 per M is minimum harvest value after adjustment.

\*The southern portion of timber value area 2 consists of the following 9 counties:  
 Alameda, Contra Costa, Marin, Monterey, San Francisco, San Mateo, Santa Clara, Santa Cruz and Sonoma.

**TIMBER VALUE AREA 2  
SOUTHERN PORTION**

**TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Redwood	RY	\$300	\$290	\$275	\$265	\$215
Douglas fir	DFY	125	115	100	90	35
Ponderosa pine	PPY	90	80	65	55	5
Sugar pine	SPY	90	80	65	55	5
Fir, inland	FY	75	65	50	40	1
Whitewoods, coastal	WWY	60	70	55	45	1
Conifers, miscellaneous	CMY	30	20	5	1	1

1. Deduct \$15 per M if the average volume on the harvest operation is under 10 M per acre or \$25 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80M.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$ 85	\$ 75	\$ 60	\$ 50	\$ 1
Salvage sugar pine	ZSP	95	85	70	60	1
Salvage fir, inland	ZF	45	35	20	10	1
Salvage Douglas fir	ZDF	60	70	55	45	1
Salvage miscellaneous conifers	ZCM	10	1	1	1	1
Salvage redwood	ZR	220	210	195	185	140
Salvage whitewoods, coastal	ZWW	50	40	25	15	1

1. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80M.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 55	\$ 45	\$ 30	\$ 20	\$ 1
Salvage sugar pine	ASP	55	45	30	20	1
Salvage fir, inland	AF	45	35	20	10	1
Salvage Douglas fir	ADF	60	70	55	45	1
Salvage miscellaneous conifers	ACM	10	1	1	1	1
Salvage redwood	AR	220	210	195	185	140
Salvage whitewoods, coastal	AWW	50	40	25	15	1

1. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1979 THROUGH DECEMBER 31, 1979  
 (Adopted by the California State Board of Equalization, June 26, 1979)

TIMBER VALUE AREA 3

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH  
 Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 1800	1800 - 900	Under 900
Sugar pine	Over 3100	3100 - 1800	Under 1800
Fir	Over 900	900 - 500	Under 500
Douglas fir	Over 2200	2200 - 1200	Under 1200

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 330	330 - 200	Under 200
Sugar pine	Over 610	610 - 400	Under 400
Fir	Over 280	280 - 180	Under 180
Douglas fir	Over 400	400 - 300	Under 300

TABLE 3--OLD GROWTH HARVEST VALUES  
 (Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$270	\$255	\$240	\$230	\$105
		2	245	230	215	205	105
		3	210	195	180	170	105
Sugar pine	SPO	1	355	340	325	315	160
		2	325	310	295	285	160
		3	295	280	265	255	160
Fir	FO	1	165	150	135	125	50
		2	145	130	115	105	50
		3	125	110	95	85	50
Douglas fir	DFO	1	255	240	225	215	90
		2	235	220	205	195	90
		3	215	200	185	175	90
Incense cedar	ICO	-	180	165	150	140	30
Port Orford cedar	PCO	-	470	455	440	430	375
Conifers, miscellaneous	CMO	-	100	85	70	60	10

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

**TIMBER VALUE AREA 3**

**TABLE 4--YOUNG GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$130	\$115	\$100	\$ 90	\$ 45
Sugar pine	SPY	140	125	110	100	55
Fir	FY	105	90	75	65	25
Douglas fir	DFY	140	125	110	100	55
Incense cedar	ICY	105	90	75	65	20
Port Orford cedar	PCY	470	455	440	430	375
Conifers, miscellaneous	CMY	50	45	30	20	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$150	\$135	\$115	\$105	\$ 70
Salvage sugar pine	ZSP	170	155	135	125	80
Salvage fir	ZF	70	55	35	25	1
Salvage Douglas fir	ZDF	150	145	125	115	90
Salvage incense cedar	ZIC	80	65	45	35	10
Salvage Port Orford cedar	ZPC	255	240	220	210	175
Salvage miscellaneous conifers	ZCM	55	40	20	10	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 10 per M; or, if under 100 M, deduct \$ 25 per M; or, if under 25 M, deduct \$ 40 per M.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 90	\$ 75	\$ 60	\$ 50	\$ 1
Salvage sugar pine	ASP	100	85	70	60	1
Salvage fir	AF	60	45	30	20	1
Salvage Douglas fir	ADF	90	75	60	50	1
Salvage incense cedar	AIC	50	35	20	10	1
Salvage Port Orford cedar	APC	255	240	225	215	175
Salvage miscellaneous conifers	ACM	20	5	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 5 per M; or, if under 100 M, deduct \$ 10 per M; or, if under 25 M, deduct \$ 15 per M.
2. \$1 per M is minimum harvest value after adjustment.

**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1979 THROUGH DECEMBER 31, 1979**  
 (Adopted by the California State Board of Equalization, June 26, 1979)

**TIMBER VALUE AREA 4**

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 1900	1900 - 900	Under 900
Sugar pine	Over 2600	2600 - 1500	Under 1500
Fir	Over 700	700 - 400	Under 400
Douglas fir	Over 1600	1600 - 800	Under 800

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 240	Under 240
Sugar pine	Over 530	530 - 330	Under 330
Fir	Over 240	240 - 180	Under 180
Douglas fir	Over 490	490 - 300	Under 300

**TABLE 3--OLD GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$315	\$295	\$280	\$270	\$135
		2	295	275	260	250	135
		3	265	245	230	220	135
Sugar pine	SPO	1	375	355	340	330	190
		2	350	330	315	305	190
		3	315	295	280	270	190
Fir	FO	1	170	150	135	125	60
		2	150	130	115	105	60
		3	135	115	100	90	60
Douglas fir	DFO	1	255	235	220	210	95
		2	235	215	200	190	95
		3	210	190	175	165	95
Incense cedar	ICO	-	225	205	190	180	50
Port Orford cedar	PCO	-	460	440	425	415	365
Conifers, miscellaneous	CMO	-	100	80	65	55	10

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

**TIMBER VALUE AREA 4**

**TABLE 4--YOUNG GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$140	\$120	\$105	\$ 95	\$ 30
Sugar pine	SPY	140	120	105	95	30
Fir	FY	100	80	65	55	15
Douglas fir	DFY	130	110	95	85	30
Incense cedar	ICY	105	85	70	60	5
Port Orford cedar	PCY	460	440	425	415	365
Conifers, miscellaneous	CMY	60	40	25	15	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M. per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$150	\$135	\$115	\$105	\$ 70
Salvage sugar pine	ZSP	160	145	125	115	80
Salvage fir	ZF	100	85	65	55	20
Salvage Douglas fir	ZDF	130	115	95	85	65
Salvage incense cedar	ZIC	100	85	65	55	20
Salvage Port Orford cedar	ZPC	250	235	215	205	170
Salvage miscellaneous conifers	ZCM	50	35	15	5	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 10 per M; or, if under 100 M, deduct \$ 25 per M; or, if under 25 M, deduct \$ 40 per M.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 40	\$ 20	\$ 5	\$ 1	\$ 1
Salvage sugar pine	ASP	45	25	10	1	1
Salvage fir	AF	25	5	1	1	1
Salvage Douglas fir	ADF	50	30	15	5	1
Salvage incense cedar	AIC	50	30	15	5	1
Salvage Port Orford cedar	APC	250	230	215	205	170
Salvage miscellaneous conifers	ACM	20	1	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 5 per M; or, if under 100 M, deduct \$ 10 per M; or, if under 25 M, deduct \$ 15 per M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1979 THROUGH DECEMBER 31, 1979  
 (Adopted by the California State Board of Equalization, June 26, 1979)

TIMBER VALUE AREA 5

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 1700	1700 - 900	Under 900
Sugar pine	Over 2400	2400 - 1500	Under 1500
Fir	Over 1100	1100 - 500	Under 500
Douglas fir	Over 1800	1800 - 1000	Under 1000

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 310	310 - 180	Under 180
Sugar pine	Over 440	440 - 300	Under 300
Fir	Over 240	240 - 140	Under 140
Douglas fir	Over 330	330 - 250	Under 250

TABLE 3--OLD GROWTH HARVEST VALUES  
 (Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$300	\$280	\$270	\$260	\$120
		2	270	250	240	230	120
		3	240	220	210	200	120
Sugar pine	SPD	1	370	350	340	330	150
		2	340	320	310	300	150
		3	310	290	280	270	150
Fir	FO	1	170	150	140	130	40
		2	155	135	125	115	40
		3	135	115	105	95	40
Douglas fir	DFO	1	215	195	185	175	85
		2	200	180	170	160	85
		3	180	160	150	140	85
Incense cedar	ICO	-	200	180	170	160	60
Conifers, miscellaneous	CMO	-	85	65	55	45	5

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

**TIMBER VALUE AREA 5**

**TABLE 4--YOUNG GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$ 95	\$ 75	\$ 65	\$ 55	\$ 10
Sugar pine	SPY	95	75	65	55	10
Fir	FY	80	60	50	40	1
Douglas fir	DFY	95	75	65	55	5
Incense cedar	ICY	115	95	85	75	1
Conifers, miscellaneous	CMY	40	20	10	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$140	\$125	\$105	\$ 95	\$ 50
Salvage sugar pine	ZSP	140	125	105	95	50
Salvage fir	ZF	60	45	25	15	1
Salvage Douglas fir	ZDF	90	75	55	45	10
Salvage incense cedar	ZIC	100	85	65	55	1
Salvage miscellaneous conifers	ZCM	35	20	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 10 per M; or, if under 100 M, deduct \$ 25 per M; or, if under 25 M, deduct \$ 40 per M.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 35	\$ 15	\$ 5	\$ 1	\$ 1
Salvage sugar pine	ASP	40	20	10	1	1
Salvage fir	AF	30	10	1	1	1
Salvage Douglas fir	ADF	35	15	5	1	1
Salvage incense cedar	AIC	70	50	40	30	1
Salvage miscellaneous conifers	ACM	20	1	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 5 per M; or, if under 100 M, deduct \$ 10 per M; or, if under 25 M, deduct \$ 15 per M.
2. \$1 per M is minimum harvest value after adjustment.

**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1979 THROUGH DECEMBER 31, 1979**  
 (Adopted by the California State Board of Equalization, June 26, 1979)

**TIMBER VALUE AREA 6**

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 3100	3100 - 1100	Under 1100
Sugar pine	Over 3800	3800 - 1900	Under 1900
Fir	Over 2000	2000 - 800	Under 800
Douglas fir	Over 3000	3000 - 1500	Under 1500

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 580	580 - 300	Under 300
Sugar pine	Over 710	710 - 380	Under 380
Fir	Over 380	380 - 240	Under 240
Douglas fir	Over 580	580 - 360	Under 360

**TABLE 3--OLD GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$340	\$315	\$300	\$290	\$135
		2	320	295	280	270	135
		3	285	260	245	235	135
Sugar pine	SPO	1	340	315	300	290	160
		2	320	295	280	270	160
		3	285	260	245	235	160
Fir	FO	1	175	150	135	125	40
		2	160	135	120	110	40
		3	145	120	105	95	40
Douglas fir	DFO	1	235	210	195	185	85
		2	215	190	175	165	85
		3	195	170	155	145	85
Incense cedar	ICO	-	200	175	160	150	75
Conifers, miscellaneous	CMO	-	90	65	50	40	10

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

**TIMBER VALUE AREA 6**

**TABLE 4--YOUNG GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$150	\$125	\$110	\$100	\$ 40
Sugar pine	SPY	150	125	110	100	40
Fir	FY	90	65	50	40	10
Douglas fir	DFY	125	100	85	75	20
Inconce cedar	ICY	135	110	95	85	20
Conifers, miscellaneous	CMY	50	25	10	1	1

1. Deduct \$10 per M if the average value on the harvest operation is under 3 M per acre.
2. Deduct \$10 per M if the total value on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$100	\$145	\$125	\$115	\$ 75
Salvage sugar pine	ZSP	100	145	125	115	75
Salvage fir	ZF	90	75	55	45	10
Salvage Douglas fir	ZDF	120	105	85	75	40
Salvage inconce cedar	ZIC	120	105	85	75	35
Salvage miscellaneous conifers	ZCM	45	30	10	1	1

1. If the total value on the harvest operation is under 250 M, deduct \$ 10 per M; or, if under 100 M, deduct \$ 25 per M; or, if under 25 M, deduct \$ 40 per M.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES**  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 40	\$ 15	\$ 1	\$ 1	\$ 1
Salvage sugar pine	ASP	45	20	5	1	1
Salvage fir	AF	25	1	1	1	1
Salvage Douglas fir	ADF	30	25	10	1	1
Salvage inconce cedar	AIC	30	25	10	1	1
Salvage miscellaneous conifers	ACM	20	1	1	1	1

1. If the total value on the harvest operation is under 250 M, deduct \$ 5 per M; or, if under 100 M, deduct \$ 10 per M; or, if under 25 M, deduct \$ 15 per M.
2. \$1 per M is minimum harvest value after adjustment.

**HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1979 THROUGH DECEMBER 31, 1979**  
 (Adopted by the California State Board of Equalization, June 26, 1979)

**TIMBER VALUE AREA 7**

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 2900	2900 - 1400	Under 1400
Sugar pine	Over 4500	4500 - 2100	Under 2100
Fir	Over 2000	2000 - 800	Under 800
Douglas fir	Over 3300	3300 - 1300	Under 1300

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 580	580 - 350	Under 350
Sugar pine	Over 670	670 - 390	Under 390
Fir	Over 400	400 - 220	Under 220
Douglas fir	Over 520	520 - 340	Under 340

**TABLE 3--OLD GROWTH HARVEST VALUES**  
 (Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$350	\$330	\$310	\$300	\$135
		2	330	310	290	280	135
		3	310	290	270	260	135
Sugar pine	SPO	1	415	395	375	365	195
		2	390	370	350	340	195
		3	350	330	310	300	195
Fir	FO	1	175	155	135	125	60
		2	160	140	120	110	60
		3	145	125	105	95	60
Douglas fir	DFO	1	245	225	205	195	85
		2	230	210	190	180	85
		3	215	195	175	165	85
Incense cedar	ICO	-	220	200	180	170	75
Conifers, miscellaneous	CMO	-	120	100	80	70	10

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 7

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$110	\$100	\$ 80	\$ 70	\$ 20
Sugar pine	SPY	110	100	80	70	20
Fir	FY	95	85	65	55	1
Douglas fir	DFY	105	95	75	65	15
Incense cedar	ICY	125	115	95	85	10
Conifers, miscellaneous	CMY	50	40	20	10	1
Jeffrey pine*	JFY	70	60	40	30	1

\*On the eastern slope of the Sierra Nevada only.

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$150	\$145	\$125	\$115	\$ 70
Salvage sugar pine	ZSP	150	145	125	115	70
Salvage fir	ZF	55	40	20	10	1
Salvage Douglas fir	ZDF	60	65	45	35	10
Salvage incense cedar	ZIC	100	85	65	55	20
Salvage miscellaneous conifers	ZCM	50	35	15	5	1

1. If the total volume on the harvest operation is under 200 M, deduct \$ 10 per M; or, if under 100 M, deduct \$ 25 per M; or, if under 25 M, deduct \$ 40 per M.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 10	\$ 50	\$ 30	\$ 20	\$ 1
Salvage sugar pine	ASP	10	50	30	20	1
Salvage fir	AF	5	25	5	1	1
Salvage Douglas fir	ADF	5	45	25	15	1
Salvage incense cedar	AIC	10	60	40	30	1
Salvage miscellaneous conifers	ACM	5	20	1	1	1

1. If the total volume on the harvest operation is under 200 M, deduct \$ 5 per M; or, if under 100 M, deduct \$ 10 per M; or, if under 25 M, deduct \$ 15 per M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1979 THROUGH DECEMBER 31, 1979  
 (Adopted by the California State Board of Equalization, June 26, 1979)

TIMBER VALUE AREA 8

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 3700	3700 - 2200	Under 2200
Sugar pine	Over 6000	6000 - 3900	Under 3900
Fir	Over 2200	2200 - 1100	Under 1100
Douglas fir	Over 2800	2800 - 1400	Under 1400

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 430	430 - 310	Under 310
Sugar pine	Over 750	750 - 490	Under 490
Fir	Over 370	370 - 230	Under 230
Douglas fir	Over 400	400 - 240	Under 240

TABLE 3--OLD GROWTH HARVEST VALUES  
 (Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$335	\$315	\$290	\$280	\$130
		2	315	295	270	260	130
		3	295	275	250	240	130
Sugar pine	SPO	1	400	380	355	345	190
		2	380	360	335	325	190
		3	360	340	315	305	190
Fir	FO	1	165	145	120	110	60
		2	150	130	105	95	60
		3	135	115	90	80	60
Douglas fir	DFO	1	250	230	205	195	90
		2	230	210	185	175	90
		3	210	190	165	155	90
Incense cedar	ICO	-	220	200	175	165	65
Conifers, miscellaneous	CMO	-	110	90	65	55	10

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 8

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$110	\$ 90	\$ 65	\$ 55	\$ 15
Sugar pine	SPY	110	90	65	55	15
Fir	FY	95	75	50	40	1
Douglas fir	DFY	100	80	55	45	10
Incense cedar	ICY	125	105	80	70	10
Conifers, miscellaneous	CMY	90	30	5	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$130	\$115	\$ 95	\$ 85	\$ 45
Salvage sugar pine	ZSP	140	125	105	95	55
Salvage fir	ZF	55	40	20	10	1
Salvage Douglas fir	ZDF	80	65	45	35	10
Salvage incense cedar	ZIC	100	85	65	55	20
Salvage miscellaneous conifers	ZCM	50	35	15	5	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 10 per M; or, if under 100 M, deduct \$ 25 per M; or, if under 25 M, deduct \$ 40 per M.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 50	\$ 30	\$ 5	\$ 1	\$ 1
Salvage sugar pine	ASP	50	30	5	1	1
Salvage fir	AF	45	25	1	1	1
Salvage Douglas fir	ADF	50	30	5	1	1
Salvage incense cedar	AIC	70	50	25	15	1
Salvage miscellaneous conifers	ACM	30	10	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 5 per M; or, if under 100 M, deduct \$ 10 per M; or, if under 25 M, deduct \$ 15 per M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1979 THROUGH DECEMBER 31, 1979  
 (Adopted by the California State Board of Equalization, June 26, 1979)

TIMBER VALUE AREA 9  
 NORTHERN PORTION\*

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 2600	2600 - 900	Under 900
Sugar pine	Over 4300	4300 - 3000	Under 3000
Fir & Douglas fir	Over 2100	2100 - 1400	Under 1400

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 370	370 - 180	Under 180
Sugar pine	Over 540	540 - 430	Under 430
Fir & Douglas fir	Over 300	300 - 230	Under 230

TABLE 3--OLD GROWTH HARVEST VALUES  
 (Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$255	\$235	\$210	\$190	\$ 75
		2	240	220	195	175	75
		3	205	185	160	140	75
Sugar pine	SPO	1	290	270	245	225	110
		2	270	250	225	205	110
		3	260	240	215	195	110
Fir Douglas fir	FO DFO	1	120	100	75	55	40
		2	110	90	65	45	40
		3	90	70	45	25	40
Incense cedar	ICO	-	195	175	150	130	50
Conifers, miscellaneous	CMO	-	95	75	50	30	5

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

\*The northern portion of timber value area 9 consists of the following counties: Alpine, Fresno, Inyo, Kern, Kings, Madera, Mariposa, Merced, Mono, San Benito, San Joaquin, Stanislaus, and Tulare.

**TIMBER VALUE AREA 9  
NORTHERN PORTION**

**TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$ 95	\$ 75	\$ 50	\$ 30	\$ 1
Sugar pine	SPY	95	75	50	30	1
Fir	FY	65	45	20	1	1
Douglas fir	DFY	65	45	20	1	1
Incense cedar	ICY	125	105	80	60	1
Conifers, miscellaneous	CMY	40	20	1	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$160	\$145	\$125	\$115	\$ 80
Salvage sugar pine	ZSP	170	155	135	125	60
Salvage fir	ZF	70	55	35	25	1
Salvage Douglas fir	ZDF	70	55	35	25	1
Salvage incense cedar	ZIC	100	85	65	55	5
Salvage miscellaneous conifers	ZCM	40	25	5	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 10 per M; or, if under 100 M, deduct \$ 25 per M; or, if under 25 M, deduct \$ 40 per M.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 60	\$ 40	\$ 20	\$ 1	\$ 1
Salvage sugar pine	ASP	60	40	20	1	1
Salvage fir	AF	35	15	1	1	1
Salvage Douglas fir	ADF	35	15	1	1	1
Salvage incense cedar	AIC	70	50	30	10	1
Salvage miscellaneous conifers	ACM	30	10	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 5 per M; or, if under 100 M, deduct \$ 10 per M; or, if under 25 M, deduct \$ 15 per M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1979 THROUGH DECEMBER 31, 1979  
 (Adopted by the California State Board of Equalization, June 26, 1979)

TIMBER VALUE AREA 9  
 SOUTHERN PORTION\*

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Timber is not rated for size in this area.

TABLE 3--OLD GROWTH HARVEST VALUES  
 (Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	-	\$ 95	\$ 75	\$ 55	\$ 35	\$ 10
Sugar pine	SPO	-	95	75	55	35	10
Fir	FO	-	65	45	25	5	1
Douglas fir	DFO	-	65	45	25	5	1
Incense cedar	ICO	-	85	65	45	25	1
Conifers, miscellaneous	CMO	-	40	20	1	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

\*The southern portion of timber value area 9 consists of the following 9 counties: Imperial, Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura.

**TIMBER VALUE AREA 9  
SOUTHERN PORTION**

**TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$ 95	\$ 75	\$ 55	\$ 35	\$ 1
Sugar pine	SPY	95	75	55	35	1
Fir	FY	65	45	25	5	1
Douglas fir	DFY	65	45	25	5	1
Incense cedar	ICY	85	65	45	25	1
Conifers, miscellaneous	CMY	40	20	1	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$ 55	\$ 40	\$ 20	\$ 10	\$ 1
Salvage sugar pine	ZSP	55	40	20	10	1
Salvage fir	ZF	35	20	1	1	1
Salvage Douglas fir	ZDF	35	20	1	1	1
Salvage incense cedar	ZIC	55	40	20	10	1
Salvage miscellaneous conifers	ZCM	15	1	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 10 per M; or, if under 100 M, deduct \$ 25 per M; or, if under 25 M, deduct \$ 40 per M.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 55	\$ 35	\$ 15	\$ 1	\$ 1
Salvage sugar pine	ASP	55	35	15	1	1
Salvage fir	AF	35	15	1	1	1
Salvage Douglas fir	ADF	35	15	1	1	1
Salvage incense cedar	AIC	55	35	15	1	1
Salvage miscellaneous conifers	ACM	15	1	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 5 per M; or, if under 100 M, deduct \$ 10 per M; or, if under 25 M, deduct \$ 15 per M.
2. \$1 per M is minimum harvest value after adjustment.